

**Quality Site Requirement Alert (QSRA) 2013-04**  
**March 19, 2013**

**QSR# 6 Timely Filing as it relates to promptly notifying taxpayers if any other problems are identified with return processing**

**Problem:**

Taxpayers who electronically filed a return early this tax season claiming an education credit (Form 8863) may experience a delay receiving their refund. This delay was caused by a programming error by a few software providers, including TaxWise, who submitted returns with information missing on the Form 8863. Over 8,000 returns claiming education credits were prepared by volunteers prior to TaxWise update 27.07 around February 21, which corrected the error. The IRS estimates that around 10% of these returns may have been impacted. The issue is actively being addressed by the IRS, CCH/TaxWise and other providers who experienced a similar problem.

**What should volunteers do for these taxpayers?**

Affected taxpayers may receive Letter 12C from the IRS. Letter 12C is a notice used by the IRS when additional information is needed from the taxpayer.

When you are approached by taxpayers experiencing this delay, we recommend using the information below to guide your response:

*The IRS recommends the following actions regarding Form 8863 and Letter 12C:*

- *If your client has received a Letter 12C related only to issues surrounding Form 8863, Questions 25 -26, and has already responded to that letter, no further action is necessary.*
- *If your client has received a Letter 12C related only to issues surrounding Form 8863, Questions 25 -26, and has not yet responded to that letter, no further action or response is necessary at this time.*
- *If your client has not received a Letter 12C, no further action is necessary at this time.*

*Please note:*

- *If your client has received a Letter 12C related to issues surrounding Form 8863, Questions 25 -26, as well as other issues, your client should respond to that letter.*
- *If your client has received a Letter 12C concerning any issue not related to Form 8863, your client needs to respond to that letter.*

Returns affected by this issue are currently being processed. If the taxpayer has not received his or her refund, apologize for the delay and assure the taxpayer that the return is being processed. Recommend checking "Where's My Refund?" on IRS.gov, the free mobile app, IRS2Go, or call the Refund Hotline at 800-829-1954 to get the latest status.

**If you have any questions please discuss with your local IRS-SPEC relationship manager. Thank you for volunteering to serve your community and for your dedication in providing Top Quality Service!**